



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



FILE COPY

DARLENE GREEN
Comptroller

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Internal Audit Executive

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October 7, 2011

Ann Ritz, Director of Client Services
Saint Louis Effort for AIDS
1027 Vandeventer, Suite 700
Saint Louis, Mo 63110

RE: Ryan White Part A, Part B and Minority AIDS Initiative (Project #2011-DOH12)

Dear Ms. Ritz:

Enclosed is a report of the fiscal monitoring review of Saint Louis Effort for AIDS, Ryan White Part A, Part B and Minority AIDS Initiative programs, for the period March 1, 2010 through March 31, 2011. The scope of a fiscal monitoring review is less than an audit, and as such, we do not express an opinion on the financial operations of Saint Louis Effort for AIDS. Fieldwork was completed on June 22, 2011.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and through an agreement with the Department of Health (DOH) to provide fiscal monitoring to all grant sub-recipients.

If you have any questions, please contact the Internal Audit Section at (314) 657-3490.

Sincerely,

Dr. Kenneth M. Stone, CPA
Internal Audit Executive

Enclosure:

cc: Joan McCray, Fiscal Manager, DOH
Sylvia Nelson, Grants Administrator, DOH



CITY OF ST. LOUIS

**DEPARTMENT OF HEALTH (DOH)
RYAN WHITE PART A, PART B AND
MINORITY AIDS INITIATIVE**

**SAINT LOUIS EFFORT FOR AIDS
CONTRACTS #HD-10-44, #HD-10-49 AND #HD-11-05
CFDA #93.914 AND #93.917**

FISCAL MONITORING REVIEW

MARCH 1, 2010 THROUGH MARCH 31, 2011

Project #2011-DOH12

DATE ISSUED: OCTOBER 7, 2011

**Prepared by:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

**CITY OF ST. LOUIS
DEPARTMENT OF HEALTH (DOH)
RYAN WHITE PART A, PART B AND MINORITY AIDS INITIATIVE
SAINT LOUIS EFFORT FOR AIDS
FISCAL MONITORING REVIEW
MARCH 1, 2010 THROUGH MARCH 31, 2011**

TABLE OF CONTENTS

Description	Page(s)
INTRODUCTION	
Background	1
Purpose	1
Scope and Methodology	1
Exit Conference	1
 SUMMARY OF OBSERVATIONS	
Conclusion	2
Status of Prior Observations	2
A-133 Status	2
Summary of Current Observations	2

INTRODUCTION

Background

Contract Name: Saint Louis Effort for AIDS

Contract Number: HD-10-44 (Ryan White Part A)
HD-10-49 (Ryan White Part B)
HD-11-05 Minority AIDS Initiative

CFDA Number: 93.914 (HD-10-44 and HD-11-05)
93.917 (HD-10-49)

Contract Period: March 1, 2010 through February 28, 2011 (HD-10-44)
April 1, 2010 through March 31, 2011 (HD-10-49)
August 1, 2010 through February 28, 2011 (HD-11-04)

Contract Amount: \$728,000 (HD-10-44)
\$130,241 (HD-10-49)
\$ 91,299 (HD-11-05)

These contracts provided Ryan White Part A, Part B and Minority Initiative funds to Saint Louis Effort for AIDS (Agency) to provide case management services, linkage to care case management, early intervention counseling and testing, and psycho social support services for the St. Louis HIV Region and the St. Louis Transitional Grant Area (TGA).

Purpose

The purpose of the review was to determine the Agency's compliance with federal, state and local Department of Health (DOH) requirements for the period March 1, 2010 through March 31, 2011, and make recommendations for improvements as considered necessary.

Scope and Methodology

Inquires were made regarding the Agency's internal controls relating to the grant administered by DOH. Evidence was tested supporting the reports the Agency submitted to DOH and other procedures were performed as considered necessary. Fieldwork was completed on June 22, 2011.

Exit Conference

There were no current observations; therefore, an exit conference was not considered necessary.

OBSERVATIONS

Conclusion

No evidence was found to suggest that the Agency did not comply with federal, state and local DOH requirements.

Status of Prior Observations

The Agency's previous fiscal monitoring report, Project #2010-DOH11, issued on September 17, 2010, contained no observations.

A-133 Status

The Agency expended over \$500,000 in federal awards for the fiscal year ended December 31, 2010 and was required to have an A-133 audit.

The report dated June 8, 2011, expressed unqualified opinions on the financial statements and the federal awards.

There were no material weaknesses or significant deficiencies identified.

The Agency qualified as a low-risk auditee.

Summary of Current Observations

There were no current observations.